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April 2, 2015

**BY ECF**

Honorable Katherine B. Forrest  
United States District Judge  
United States Courthouse  
500 Pearl Street, Room 1950  
New York, New York 10007

**Grand Manor Health Related Facility, Inc. v. Koskinen, et al.,  
Civ. No. 14-10130 (KBF)**

Dear Judge Forrest:

We write in response to the letter of John Macron, Esq., received yesterday afternoon. To clarify, we did not refuse to stipulate that Grand Manor may pay rents going forward to the new owner and we understand that neither did the U.S. Attorney's office. To the contrary, we expressed a willingness to do so, but requested that such stipulation also provide: a. for the disposition of certain reserve funds held by Berkadia (including the reserve for replacement funds), portions of which may belong to Hamilton Equities and portions of which belong to Grand Manor; and b. that the action be dismissed.

Mr. Macron (as well as the Assistant U.S. Attorney) expressed a willingness to so stipulate. Mr. Macron agreed to speak to Mr. Breitenbach, counsel for Grand Manor to elicit his consent. Apparently, Mr. Breitenbach did not consent, as Mr. Macron's letter followed.

We believe that a conference with the court may assist the parties in resolving these issues.

Respectfully submitted,

  
Steven S. Rand

SSR:mzg

cc: Roy Breitenbach, Esq. (by ECF)  
John Macron, Esq. (by email)  
Natasha L. Waglow, Esq. (by email)